p13

Previous references 1892-3
~~191~~
(~~1892~~ Municipal)

Later references.

File No. 441/01/9

Serial Nos. 1—

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1———2

Major ~~Part~~ B. for April 1893

SUBJECT

~~The~~ Accounts of the Chickamagalur Town Municipality for 1891-2

	by No	Letter No	Dates
1.	6581 - L 1131	3205	20 12 92

From. The Comptroller
Forwards the report on the audit of the account of the Chickamagalur Municipality for 1891-2.
13 4. 93

2	1973. R L	To.	16721-2 The by. Commr.

Passes orders on the above.

(a) — 16723-9 To. the by: Commrs 13. 4. 93 Forwards copies of the above. Order of Govt Dist'ts

Indexed by L Sreenivasa Rao

G. R. S. 58

GPB—1,000—1-7-11

(General Serial No. 30.)

65-87

20 DEC. 9

1892. 2 1131

From

The Comptroller of Mysore

To the Chief Secretary to the Dewan of Mysore

Dated 19

Despatched 20 December

Received 21/12

Enclosures No. 1

General No. 3205

No.

Forwards for information the report of the Audit of the Accounts of the Chickmagalur Town Municipality for 1891—92.

SECTION Municipal

FILE No. Cpt 1893

SERIAL No. 1

M. G. C. P. 5-11-92.—200.

3205

OFFICE OF THE COMPTROLLER OF MYSORE,

Bangalore, 19th December 1892.

From

THE COMPTROLLER TO THE GOVERNMENT OF MYSORE.

To

THE Chief Secretary to the Dewan of Mysore

SIR,

I have the honor to forward for the information of Government the report on the audit of the Accounts of the Chickmagalur Town Municipality for the year 1891-92 by H Cullappa the Accountant who was deputed from this Office.

I have the honor to be

Sir

Your most obedient Servant

for Comptroller,

E.B.

681-3d/-

Report on the Audit of accounts of the Chick-, magalur Town Municipality for the Year 1891-92

1. I Examined all the books and accounts maintained by the above Municipality (vide Statement No I).

2. I beg to submit Statement No 2 Shewing the Receipts and Expenditure and the Balance in favour thereof, for the Year ending 30 June 92. A Statement Shewing the Demand, Collection & Balance of Jhokotis & outstanding on 1st July 92 is also appended. Vide No 3).

Receipts

Collections

3 All the collections of Jhokotis, Pounds and Octroi, are entered in the Day Books of

the Collectors of the Municipal Revenue, and remitted to the Treasury within a week except Rs. 1665-2-4 which is remitted once a month, (vide Statement No 4). This is contrary to para - Cl (11) of Rs. No 6227-29/429 of 24 August 91.

4. Fund Attorney Fees. Except Rs. 1665-2-4 Fees, as detailed Credit Rs. have been supplied him, as directed in Cl (2) of the said Para: This should now be done.

5. The Amount of Cattle Fines Collected during the year under report amounts to Rupees 1665-2-4 (vide statement No 5) whereas only Rs. 1525.9-4 have been credited in the Treasury accounts, owing to the Amount of Fines remitted to Salaried Treasury, Credited to "Local Funds".

Fund.

4

in the first instance -
and adjusted in the -
Dist. Treasury Account
a month or two hence.
These transactions
have carried out in two Treasuries
than in one. It appears
that no notice was taken
of this in the Treasury Dept;
this: it was furnished
with a Copy of the
Proceedings referred to
above for guidance.
The old practice should
at once be discontinued.
6. Charges on account
of feeding of Cattle im-
pounded shown in the
Charges for May
and June 92, have
not been credited in
the Treasury Account
to "Pound Receipts" by
debit to "Advances"
under Municipal Funds.
But lost sight of in
the first instance. When
a Cheque is issued

feeding Charges, on bills
received from the Bank
Keeper, the Amount is
adjusted by debit to
"Charges" and Credit to
"Receipts" proper. This
is irregular. The pro-
cedure laid down in
this respect should
be, invariably, attended
to.

7. In the Octroi Branch
the duty on Tobacco
is not collected when
imported, but weighed
and allowed to pass,
on the Trader Executing
a Bond/Challan binding
himself for payment thereof
within 6 months after
date. I have been given
to understand that verbal
orders have been issued
by the Vice President
and the practice remain
unchecked in Contravention
to para 3rd Ch XXVI of Br.
No 627-39 of 24/8/59.
No money is deposited by.

Octroi

6

by the Trader as security to settle his accounts periodically

8. Sale proceeds of Smuggled Goods as per Statement-Rs 6 Amounts to Rs 32.5.6 of which Rs 7-10-4 have been paid as Reward to the Detective. For Actual amounts only shewn in the accounts. In some cases duty on Smuggled Goods is deducted from the Sale proceeds and credited to the head to which it properly belongs. This is irregular. Full Amounts (Viz 27.7.2) realized by the Sale, should be credited under that head, and the Reward should be debited to "Miscellaneous" Receipts.

Protector fee

9. It will be seen from Statement 7 that Protector collections Rs 699.12.4 in the Accounts as per Ledger Accounts to Rs [illegible]

Police there remains only Rs 692-4-4 as the Demand Collection and balance Statement (Rs 3) un adjusted on 1st July 92. Individual demand, Collection and balance Statement for the year under report was incomplete and was not brought up.

10. Whilst going through the Chanbyines Register I noticed that Rs 2/- have been paid into the Treasury in excess of what was Collected, owing to an error in Calculation under date 19.6.92; & that Rs 2/- entered as recovered from one Basin Sahi Khalasi No 1186 on 29-10-91 when the amount due by him was Collected on 28/7/91. Deducting these from the difference of Rs 3/8 there remains still Rs 3/8 to be accounted for by the Chanbyines. Necessary adjustment is

in Khaki should be
effected on satisfactory
explanation obtained
from him.

Miscellaneous

11. With regard to Misc.
Miscellaneous receipts
I beg to state that pay-
ments have been made
direct into the Treasury
and noted in the
Jaua Khurch account
after receipt of the
intimation therefrom.

12. Monthly accounts
of receipts are compiled
mainly from Treasury
Classified Abstracts.
This is irregular. Audit's
account should be pre-
pared from the Reports
received from Municipal
Collectors and should
not depend upon Treas.
figures.

Payments

13. It is satisfactory to
note that all the payments
have been made by Cheques

from December 91 and six each prior to that supported by proper Vouchers. Payments have all been written Cancelled Bazar allotments, and have been invariably made under written orders of the Builder. Cheques for less than Rupees 10/- have been issued in two instances Contrary to para 7 Cl VIII of the Pro: referred above, while the Builder was allowed a permanent advance of Rs 40/- for such Rupees a Repetition should be guarded against.

Permanent advance.

14. Pro: there was no Imprest balance on 31 March and 30 June 92, the unexpended balance of the permanent advance has been refunded to the Treasury This is irregular The Amount to advance to

Public Works

Should, on no account, be Refunded at the close of the year, but a receipt furnished by the President's Office acknowledging the Receipt of the advance.

15. A Book Register is nominally maintained in this Municipality. It is not written up to date. It does not exhibit all the works sanctioned by Government or the President and is incomplete. In some cases money has been advanced for works and adjusted after the receipt of the Completion Certificate and bills shewing measurement &c are passed by the Municipality. No separate advance Register is kept.

all

6. All the works side
called are within the
Budget grants and where
grant was insufficient
the sanction of the Govern-
ment has been obtained
for an appropriation from
other Sub Heads, though
it was within the
power of the President
to accord sanction thereto
under the same Major
Head as per Rv: Rec
5727-207/635 of 21 June 92.

17. Police Establishment — Police
Pension to borne by the
Municipality was trans-
ferred to Government from
1st April 91 in Rv. of
June 91. A sum of Rs
449-05-9 has been
paid from Municipal
Funds up to June 91.
This does not seem
to have been recovered
in cash from the
Govt or adjusted in
the Comptroller's Office
during the year under

under Report. Necessary adjustment should be effected in the current year.

Advance

18. It was the practice hitherto to disburse the full pay of the Municipal Clerk in the President's Office from the funds of this Municipality and to adjust the amount paid in excess of the share debitable thereto by cheques received from other Municipalities. A sum of Rs 22-9-4 remain unadjusted on 30 June 92. A sum of Rs 17-2-6 was debited to "advances Recoverable" last year (1990-91), of which Rs 14-8- have been recovered and credited in the Accounts leaving a balance of Rs 2-10-6 still unadjusted. The

In all R 24-3-10 is
entered in the
accounts. The Resident
should take early steps
to adjust this item
during the current
year.

In Conclusion I
beg to state that, except
the above, the books
and accounts of this
Municipality have
been fairly kept.

D. M. Mullupsa

Report on the
Audit of accounts
of Chickmagalur
Town Municipality
for the
year
1891-92.

No 1 14

Statement shewing the List of Books maintained in the

1. President's Office

1. Cash Book
2. Classified abstract of Receipts
3. ——do—— Expenditure
4. Cheque Books
5. Monthly Account

2. Auditor's Office.

Imprest Account.
Register of Monthly Expenditure
do. Receipts.
4. Acquittance Rolls
5. Progress Report.
6. Stock Account
7. Audit Register.
8. Mandala Paraj Register

3. Octroi Branch.

1. Jama Hath Kerda.
2. Register of duty Collected on Cloth
3. Rafee Cloth Register
4. Order Books
5. Remittance Books
6. Deposit Register of Tobacco & Postage
7. Counterfoil Receipt Books.
8. Yearly and Monthly Accounts

4. Mahotsufa

Ledger or Khate.
Remittance Book. or Rider
Jamabandi Cultivators List
——do—— Jamma Jasti
5. Individual Demand & Audit balance Dto
6. Khanashumari Rest.
7. Abstract of Jamabandi
8. Mahotsufa Demand Collection & balance Dto

5. Pound.

1. Cattle Register
2. Remittance Book
3. Forage Register
4. Counterfoil Manuscript Receipt Books

No 1

List of Books maintained in the Chippawa Town Municipality.

— The year ending 30. June 92 —

Receipts

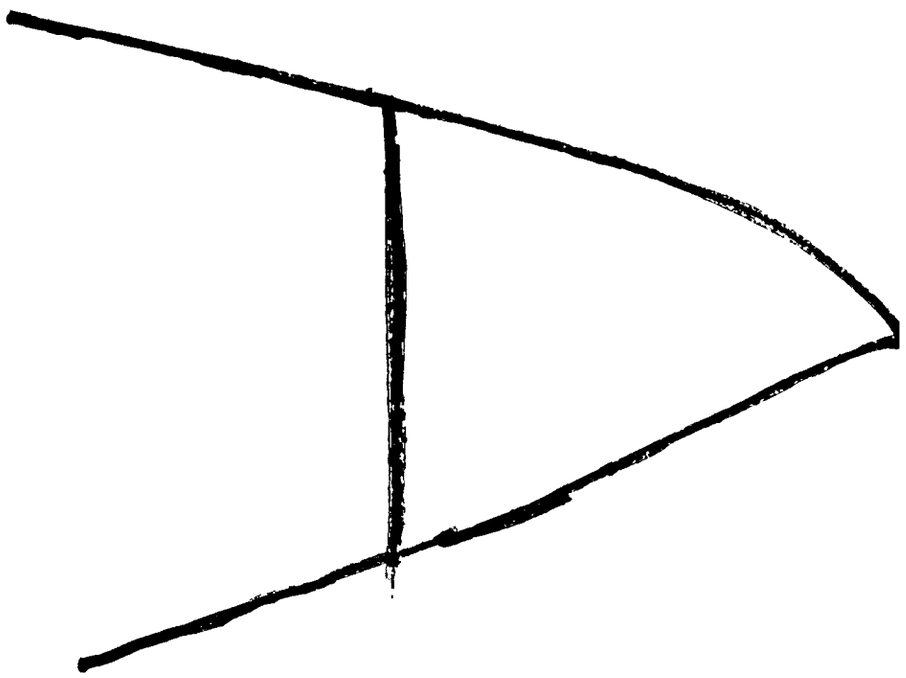
Description	Amount		
Octroi :- (1) Cocoanut fresh	329	7	3
do dry	367	5	1
Betal leaves	586	9	1
Sugar	300	1	9
Jaggory	541	7	4
Ghee	749	5	4
Various duties	72	3	4
Sale of grass	28	8	-
Sale of Smuggled goods	18	10	4
Sale of Manure	325	4	4
Amarcingo	33	8	4
Rent & Interest	3	1	6
Contribution	1841	4	4
	3333	9	9
	19294	1	9

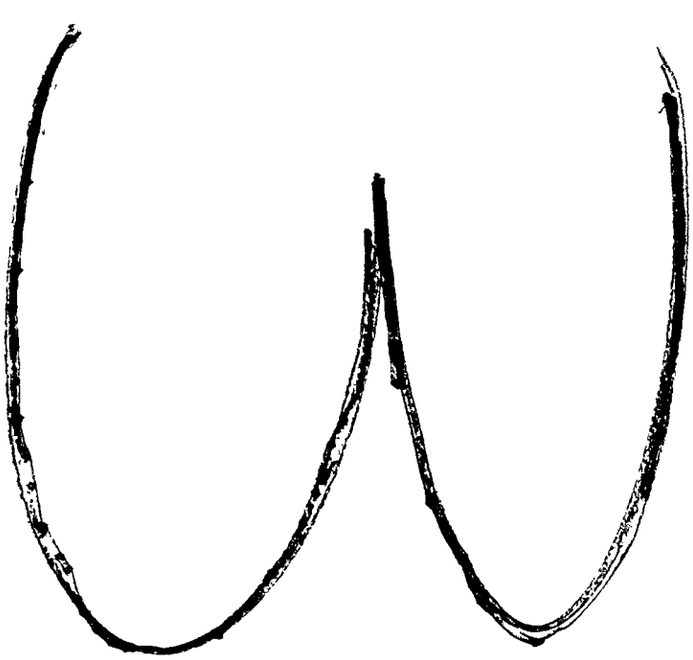
Expenditure

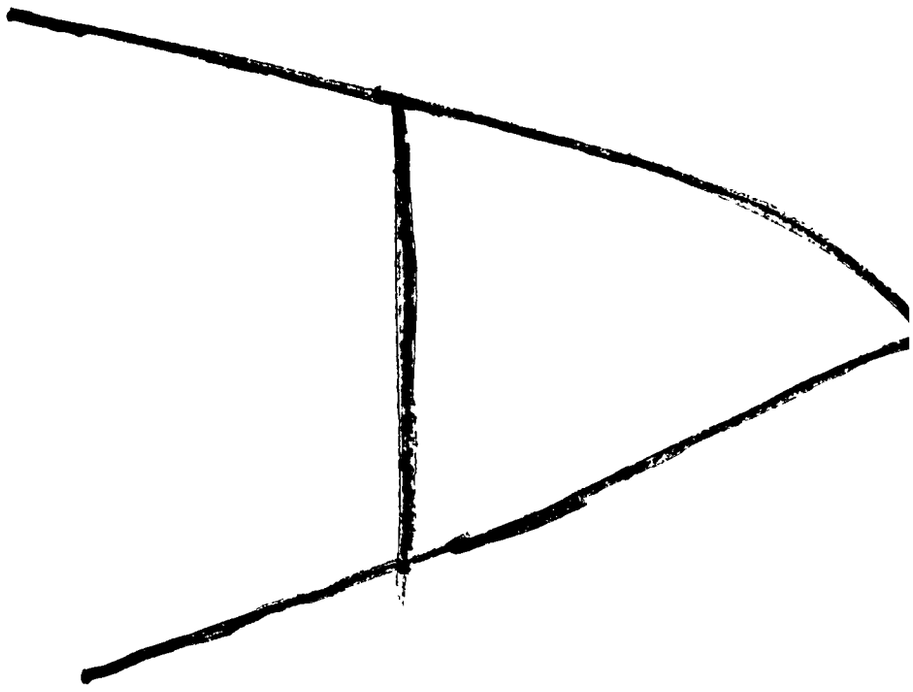
Description		Budget	during 1891-92			Remarks
			31/2		2	
Salaries :-			512	4	5	
Head Office	Establishment	144	156	4		
	C	26	15	4	1	
		B 4				
		218	1	14	43	21
Collection	Establishment	204	204		51	
	do Repairs	200	40	33	39	79 3
	Building	216	21			21
	do Repairs	500	453	5	53	506 3
	Compensation	720	69		2	720
		B 5				
		3791	252	1	0	3129
Charitable Grants	Vaccin	50	40			
	Maternity	660	6		16	
	Lunatic Asylum	60	59		1	3 153
	Prisons	60	60			
		B 15				
	Total	1025	814		40	6

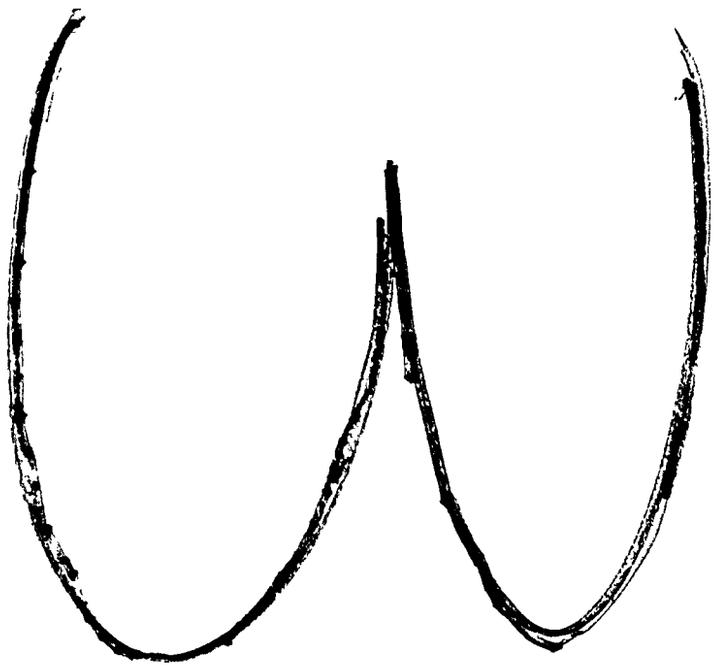
No 1

List of Books maintained in the Chicksaugua Town Municipality —









Statement showing the Demand Collection & Balance
30th June 1892

	Statement.	Arrears for the year 1890-91.	Demand for 1890-91.	Demand Respor. Jamabandi. Remission	Jamabandi. Justi	Difference	Demand for 1891-92	Demand for 1891-92 including arrears.	Collection Credited	Balance	Remarks
1	House tax	158	474		278		2769	2927 11	2561 1	36 1	
2	Loom tax			44			24	24	24		
3	Shop tax	7	1407	77	61		1391	1466	1283	182	
4	Oil mill tax	9	130	1			124	123	114	8	
5	Cart		34	89			3	368	233	13	6 -4
6	Kindu Chetty Ent.	2	89		1		90	11	108	7	
7	Butchers Stalls do.	10	7		20		92	102		44	
8		52	92		180		273	32	32	4	
9	Amaraige		2		88		91	91	79	11	
10	Kulbanni	21	4	21			19	46	2	11	
11	Mahomedan Chetty Ent.										
12	Entire fee & Inhibest.		124	9			31	31	31		74-8-0
	Total -	407	3649 3	217	011	43410	216 1	517	558	481	7

No. 3

Statement shewing the Demand Collection and Balance of Moholurga for the year 1891–92.

No 4

Municipal Collection

Description — Description — Quant.

Holothuria

30-4-91	207	
29-5-91	120	
6-6-91	2	" "
30-6-91	31	
31-7-91	14	
30-9-91	.	
29-10-91	2	"
26-10-91	2	"
30-11-91	12	"
26-12-91	15	"
23-1-92	356	" "
30-1-92	203	"
29-2-92	862	
"	112	"
31-3-92	724	"
"	30	" "
"	10	3
30-4-92	611	1
"	156	1 4
"	319	14
"	83	" "
31-5-92	290	2
"	17	8 "
30-6-92	251	6
"	186	4

Ophiura

8-4-91	96	12 1
15-4-91	794	
22-4-91	56	11
30-4-91	99	3
8-5-91	58	12 1
15-5-91	77	14
23-5-91	45	1 "
29-5-91	73	3 "
8-6-91	103	14 3
15-6-91	61	" 3
22-6-91	41	8
30-6-91	58	13
8-7-91	34	9 "
— Co on —		

Ophiura

4-4-91	11	"
8-4-91	14	
11-4-91	9	"
18-4-91		"
23-4-91	8	"
28-4-91	7	
30-4-91	6	"
4-5-91	6	"
7-5-91		"
9-5-91	12	"
11-5-91	11	"
13-5-91	1	"
16-5-91	15	
18-5-91	11	"
21-5-91	12	" "
23-5-91	12	"
25-5-91	10	"
28-5-91	27	"
29-5-91	24	"
× × ×		
3-12-91	10	"
5-12-91	6	"
7-12-91	4	"
11-12-91	7	1 "
14-12-91	9	"
16-12-91	13	"
19-12-91	10	"
21-12-91	3	"
26-12-91	13	"
28-12-91	11	"
31-12-91	12	"
— Co on —		

No. 4

Statement showing the
dates on which Remittances
were made during
the Year
1891-92

No 5

Cattle Pound Collection Receipts & Expenditure the Year 1891-92

No.	Month.	Fines	Sale of Stray Cattle.	Feed of Cattle
1	April 91.	73 7 4	4 4 4	
2	May	169 10 4	4 4 4	
3	June	67 13 4	4 4 4	
4	July	193 11 4	40 13 6	
5	August	106 5 4	4 4 4	
6	September	93 4 4	4 4 4	
7	October	103 3 4	17 7 6	
8	November	78 7 4	4 4 4	
9	December	102 5 4	10 7 9	
10	January 1892	91 5 4	4 4 4	
11	February	127 1 4	8 7 6	
12	March	129 5 4	4 4 4	
13	April	84 2 4	4 4 4	
14	May	140 4 4	15 4 4	36-14-3
15	June	105 4 4	34 10 4	35-4-9
	Total	1665 2 4	127 2 3	72-3-4

14 Fines 1665-2-4

March 92. 105-11-4 credited in April 92

1770-13-4

Deduct 245-4-4 credited in July 92

1525-9-4 Treasury Credit.

No 5

Statement showing the Pound Collection for the year

No 6.

Sale Proceeds of Unsyphoned Fowls

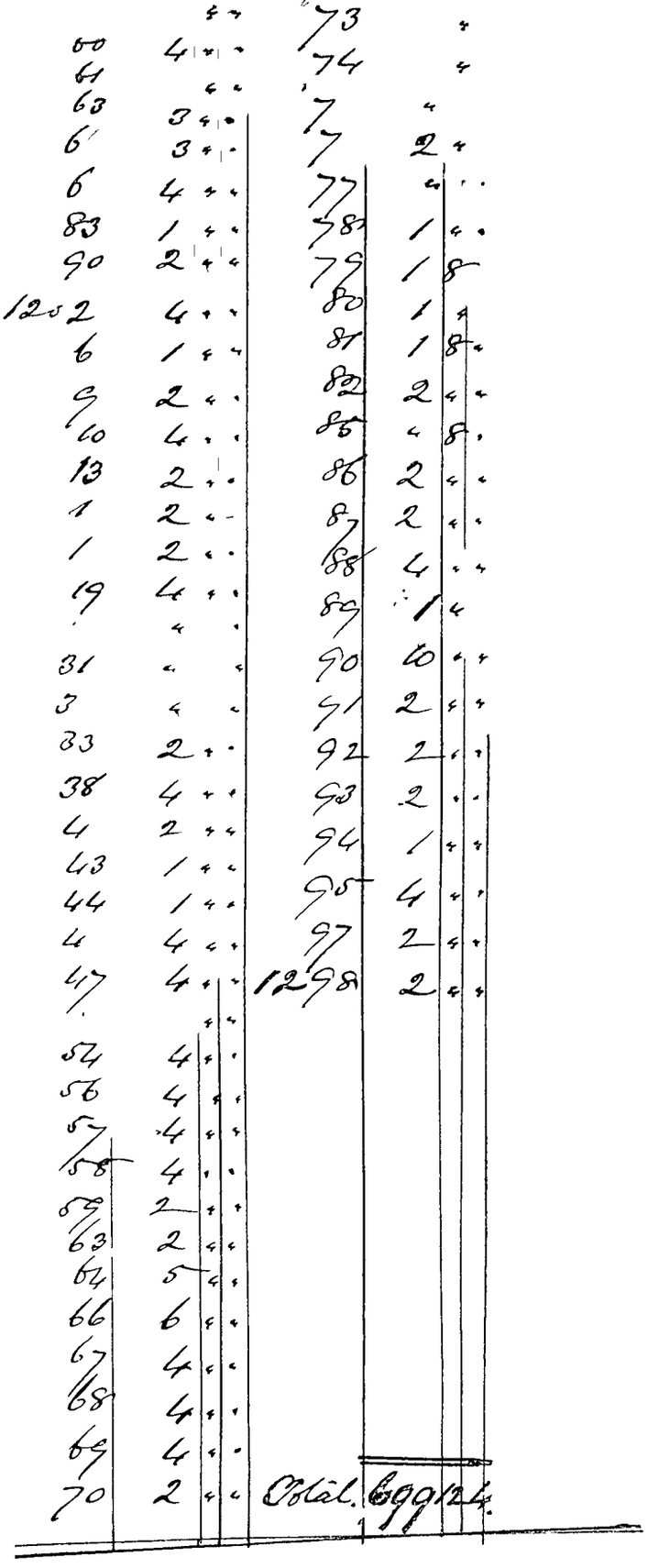
Date	Description	Amount Realized	Remark.
15.4.91	aggory 5 Nuts	8 3 " " " " " "	2 " " " " 3
22.4.91	Dry Cocoanut 200	1 4 " " " "	1 2 2
"	Cocoanut Fresh 165	4 " " " " " "	1 " 1 1
8.5.91	aggory 5½	11 " " " "	2 " " " 8 3
	Total Rs.	32 " 8 " 13	" 46 18 "
		£ C 1 . +8	27
		7	

No. 6

Statement showing the sale of Smuggled goods.

Shewing the Amount outstanding on per Whale Dues

Numb.	Amount	Numb.	Amount	Numb.	Amount	Numb.	Amount	Numb.	Amount
3	2 " "	261	4 " "	93	" 8 "	84	" 8 "	20	2 "
8	4 " "	276	1 " "	95	" 8 "	92	1 " "	21	2 "
30	4 " "	281	1 " "	98	" 8 "	95	1 " "	22	2 "
47	5 " "	287	" 12 "	601	2 " "	96	1 " "	23	3 "
49	6 " "	289	4 " "	5	" 8 "	97	" 8 "	24	4 "
56	2 " "	291	3 " "	9	1 " "	99	1 " "	27	1 4
66	" 8 "	292	1 " "	11	1 " "	808	" 8 "	28	2 "
67	3 " "	295	2 " "	18	1 " "	10	" 8 "	30	3 "
68	1 8 "	303	2 " "	19	6 " "	12	" 8 "	31	" 8
70	21 " "	317	" 8 "	26	2 8 "	13	" 8 "	32	" 8
89	4 " "	319	" 8 "	34	" 8 "	17	1 " "	34	1 4
90	1 " "	326	" 8 "	50	1 " "	22	" 8 "	35	5 "
92	6 " "	330	" 8 "	51	1 " "	26	" 8 "	36	" 8
93	3 " "	335	4 " "	52	" 8 "	27	" 8 "	37	1 8
96	8 " "	346	" 8 "	66	6 " "	32	" 8 "	38	7 "
105	1 8 "	350	1 " " 4	67	1 8 "	33	" 8 "	39	3 "
108	6 " "	352	1 8 "	68	1 " "	39	" 8 "	40	2 "
110	2 10 8	356	2 " "	69	1 " "	40	" 8 "	41	2 "
111	2 " "	358	2 " "	70	" 8 "	52	" 8 "	42	1 8
119	2 " "	360	2 " "	72	1 8 "	56	3 " "	43	1 "
120	2 " "	362	" 8 "	87	" 8 "	58	5 8 "	45	1 8
122	1 12 "	363	1 8 "	91	2 " "	60	5 " "	46	1 " "
130	2 " "	377	" 8 "	94	2 " "	62	2 " "	48	2 " "
132	2 " "	384	" 8 "	98	" 8 "	63	5 8 "	49	1 8 "
138	" 8 "	391	" 8 "	705	5 " "	65	5 " "	50	2 " "
144	2 " "	402	1 " "	7	" 8 "	74	2 " "	54	1 8 "
148	5 " "	408	" 8 "	8	1 8 "	94	3 8 "	55	3 " "
149	5 8 "	10	1 " "	9	1 8 "	904	2 " "	61	4 " "
150	3 " "	11	1 " "	11	1 8 "	5	" 8 "	79	4 " "
154	4 " "	12	1 " "	14	1 8 "	7	3 " "	81	1 " "
153	2 " "	15	1 " "	18	2 8 "	17	3 " "	82	4 " "
155	2 " "	40	2 " "	25	6 " "	35	1 " "	85	4 " "
161	" 8 "	42	2 " "	27	" 8 "	43	1 8 "	90	2 " "
162	1 8 "	54	2 " "	29	1 " "	44	1 8 "	94	6 " "
171	4 " "	63	" 8 "	36	2 " "	57	1 " "	1102	4 " "
181	2 " "	68	1 " "	39	2 " "	57	2 " "	7	7 " "
186	10 " "	70	" 8 "	41	1 " "	60	" 8 "	8	1 " "
195	2 " "	97	8 54	44	2 " "	72	1 8 "	16	1 8 "
210	2 8 "	98	11 8 "	45	4 " "	74	" 4 "	18	2 " "
211	" 8 "	505	1 " "	52	" 8 "	78	1 " "	22	4 " "
212	3 8 "	12	3 " "	55	" 8 "	82	" 8 "	24	1 " "
222	9 " "	22	1 " "	57	3 8 "	92	1 " "	26	1 " "
242	3 " "	29	" 8 "	60	" 8 "	95	2 " "	28	2 " "
245	3 " "	43	1 " "	61	2 " "	1003	1 " "	29	4 " "
252	3 " "	76	2 " "	62	" 8 "	7	2 " "	38	1 8 "
257	4 " "	80	" 8 "	65	" 8 "	17	" 8 "	39	6 " "
		87	" 8 "	77	" 8 "	18	1 " "	41	1 " "
		89	" 8 "	83	" 8 "	19	2 " "	44	12 " "
		93	" 8 "					48	2 " "
		94	" 8 "					52	4 " "
								54	3 8 "



No 7.

Lists showing the Amount of Distributive Shares for the Year 1891-92

Report on
the Audit of Accounts
of the Chickmagalur
Town Municipality
for the
Year
1891-92.

Read:- 21 4

Letter from the Comptroller dated 19th December 1892 no 3205 submitting the report of the auditor deputed to scrutinize the accounts of the Chickmaglur municipality for the year 1891 92

SECTION Municipal
FILE NO. Mysore-3
SERIAL NO. 2
1897

16721-2 9/3/4/93
2 234-92

Order thereon

Mohoturfa collections are reported to have been remitted to the Treasury once a month and not every week as directed in Para 7 clause (1) of Proceedings dated 24th August 1891 no 6227-39/429 The instructions thereon issued should be strictly followed

2 Counterfoil receipt books should be supplied to the mutsuddies in charge of cattle pounds

3 Fines levied on impounded ~~cattle~~ appear to have been the first instance remitted to the Taluk Treasury credited there under the head "Local remittances" and ultimately adjusted in the Dist Treasury accounts a month

month or two subsequently. The result was that while the fines collected during the year amounted to Rs 1665-2-0, the Treasury accounts showed only Rs 1625-9-7; as having been credited under that head. Sale proceeds of unclaimed cattle and fines levied on stray cattle should be remitted to the same Treasury in which all the transactions of the Municipality are kept under the orders of the Dept. Magistrate

3 In some cases the duty on smuggled articles is stated to have been deducted from the sale proceeds and the remainder credited to the head to which it properly belongs. ~~In such cases the gross receipts from the sale of such articles should be credited under Octroi as a separate sub head on the side of receipts, any rewards paid to detectives thereof being entered on the side of expenditure under "XI Miscellaneous (by other items)" & Credit the entire amount of sale proceeds of the smuggled articles (less duty) on the Credit side~~

These cases Govt. also the procedure in cases of the adopted in some other cases by the Inwards paid to informers are deducted from the gross proceeds of the item alone is credited to account - In such cases in the Inwards are paid the proper course is to debit the amount

~~The duty is however separately accounted.~~

to state. under what rules smuggled articles were seized and sold and rewards paid to detecters thereof. ~~and to forward a copy of such rules to the offic~~

4 & According to the Ledger, the outstanding balance to be recovered on 1st July 1892 under Mohatwafa was Rs 699-12-4, while the balance according to the Demand, Collection and Balance statement was Rs 692-4-4 This requires explanation. [5 The auditor brings to notice an excess remittance of Rs 2-0-0 under dated 19 June 1892, and Rs 2-0-0 (Recovery of excess of the demand after No 1186) are stated to have been collected from one Kasem Sabu Khate on 29 October 1892 through, the full amount due by him had been previously recovered. on 28 July 1892 This shews that accounts of the Municipality are not regularly and systematically kept and that there is laxety of supervision. on the part of the

Commissioner is requested to take
notice of these matters and explain
after enquiry and report, the correct Demand
Collection and Balance of the
Municipality

6 As regards the practice brought to notice in Para 7 of the Rly. 1
of imported Tobacco being allowed
to pass after taking a Voucher
from the merchants concerned,
for payment of duty within 6 mon
after date, the D/ Com's is requested
to issue
for the
contain
1893 et

7 The monthly accounts
of the Municipality are reported
to have been prepared from
the classified Treasury abstracts
This practice ought to be
discontinued and the accounts
prepared in future from the
~~reports~~ ~~records~~ of information
available in the municipal office
and checked with Treasury
figures if necessary

8 The D/ Com's requested to have the
~~should~~ ~~see that~~ works register ~~is~~ written up
up to date

9 The expenditure of Rs 449.15.9
shown under Police charges
should be adjusted by the
Comptroller by a debit to
Provincial and credit to Municipal
funds, as the Municipality was

relieved of

Attested of Police changes
under Govt Proceedings dated
18: June 1891 cls $\frac{3328-9}{L234}$

10 ff As regards the sum of
Rs 24- 3- 10, being the advances
recoverable from minor
municipalities towards the salary
of the Municipal Clerk in the
District office referred to in
Para 18 of the auditors report,
the Comptroller is requested
to adjust the amount in
communication with the Dy Comr
of the Kaira District and report
the matter to this office

Chief Secy

To
The Comptroller
" Dy Com. Kaira Dist
Memo Copies to Dy Com of other Dists

GR L 1974

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LJ-234-92